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PART IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATION

The 20th March, 2015.

No. ERTS(T)5/2010/Pt/2 - In partial modification of this Department's notification No. ERTS (T) 5/2010/203 dt. 18.3.2015 and in supersession of this Department's Notification No. ERTS(T) 5/2010/107, dated 9th January, 2014 and in exercise of the powers conferred by sub-section (1) of Section 112 of the Meghalaya Value Added Tax Act, 2003 (Act No. 2 of 2005) as amended, the State Government is pleased to make further amendment in Schedule I and V of the Act, namely : -

1. **Amendment of Schedule I.** – In Schedule I to the Meghalaya Value Added Tax Act, 2003 as amended (hereinafter referred to as the principal Act), in SL. 39, the words 'unmanufactured tobacco' shall be omitted.

2. **Amendment of Schedule V.** – In Schedule V to the principal Act, for SL. No. 6 the following shall be substituted, namely -

Sl. No.	Description of goods	Rate of tax
6.	i) Cigarette, cheroots, cigar, bidi, smoking mixture.	27%
	ii) Tobacco and tobacco products including scented tobacco, zarda, sada, khaini, tobacco mixed pan masala and raw and unmanufactured tobacco but excluding items mentioned in clause (i) above.	20%

This shall come into force with immediate effect.

J. LYNDOH,

Commissioner & Secretary to the Govt. of Meghalaya,
Excise, Registration, Taxation & Stamps Department.